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ND-2009-9-C
222374

February 22, 2010

Via Overnight Mail

Mr. Charles L.A. Terreni
Chief Clerk/Administrator
South Carolina Public Service Commission
101 Executive Center Drive, Suite No. 100
Columbia, South Carolina 29210

**Re: Petition of Palmetto Rural Telephone Cooperative for
Commission Approval for Extraordinary Retirement Pursuant to
Section 32.2000(g)(4) and (g)(5)**

Dear Mr. Terreni:

On behalf of Palmetto Rural Telephone Cooperative, John Staurulakis, Inc. ("JSI") respectfully submits the attached Letter to Withdraw of Jason J. Dandridge in the matter described in the above heading, to Albert Lewis, Division Chief, Pricing Policy Division. This filing is being provided to the South Carolina Public Service Commission and the South Carolina Office of Regulatory Services for informational purposes.

Please direct any inquiries or requests regarding the letter to Kenneth Cartmell (kcartmell@jsitel.com).

Sincerely,

A handwritten signature in black ink that reads "Kenneth T. Cartmell". The signature is fluid and cursive, with the first name "Kenneth" and last name "Cartmell" clearly legible.

Kenneth T. Cartmell
Senior Consultant-Regulatory

KTC/mk
Attachment

cc: C. Dukes Scott, South Carolina Office of Regulatory Staff
Jason J. Dandridge, Palmetto Rural Telephone Cooperative

Echelon Building II, Suite 200
9430 Research Blvd.
Austin, Texas 78759
phone: 512-338-0473, fax: 512-346-0822

Eagandale Corporate Center, Suite 310
1380 Corporate Center Curve
Eagan, Minnesota 55121
phone: 651-452-2660, fax: 651-452-1909

6849 Peachtree Dunwoody Road
Building B-3, Suite 200
Atlanta, Georgia 30328
phone: 770-569-2105, fax: 770-410-1608

547 South Oakview Lane
Bountiful, Utah 84010
phone: 801-294-4576, fax: 801-294-5124



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phone: 301-459-7590, fax: 301-577-5575
internet: www.jsitel.com, e-mail: jsi@jsitel.com

February 22, 2010

Via Overnight Mail

Marlene H. Dortch, Secretary
Federal Communications Commission
Office of the Secretary
445 12th Street, SW
Washington, DC 20554

**Re: Petition of Palmetto Rural Telephone Cooperative for
Commission Approval for Extraordinary Retirement Pursuant to
Section 32.2000(g)(4) and (g)(5)**

Dear Ms. Dortch:

On behalf of Palmetto Rural Telephone Cooperative, John Staurulakis, Inc. ("JSI") respectfully submits the attached Letter to Withdraw of Jason J. Dandridge in the matter described in the above heading, to Albert Lewis, Division Chief, Pricing Policy Division. Four copies of the original are also provided.

Additionally, JSI has provided an additional copy of this filing marked "File Stamp Copy". Please provide the appropriate stamp on this letter denoting that this filing has been received by the FCC, and return that copy of the filing to the courier.

Please direct any inquiries or requests regarding the letter to Kenneth Cartmell (kcartmell@jsitel.com).

Sincerely,

Kenneth T. Cartmell
Senior Consultant-Regulatory

KTC/mk
Attachment

cc: Albert Lewis, Division Chief, Pricing Policy Division, Wireline Competition Bureau
Jason J. Dandridge, Palmetto Rural Telephone Cooperative

Echelon Building II, Suite 200
9430 Research Blvd.
Austin, Texas 78759
phone: 512-338-0473, fax: 512-346-0822

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February 19, 2010

Albert M. Lewis
Chief, Pricing Policy Division
Wireline Competition Bureau
Federal Communications Commission
445 12th Street SW
Washington, DC 20554

**Palmetto Rural Telephone Cooperative's Withdrawal of their Petition for
Extraordinary Retirement Pursuant to Section 32.2000(g)(5)**

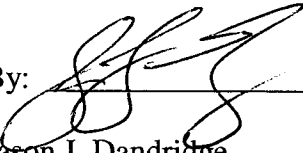
Palmetto Rural Telephone Cooperative ("Palmetto" or "Company") made a request to the Federal Communications Commission ("FCC" or "Commission") on September 10, 2009, for direction pursuant to Section 32.2000(g)(5)¹ of the Commission's rules to make the journal entries necessary to complete, effective January 1, 2009, an extraordinary retirement of the Company's central office Nortel DMS 100 switch ("DMS 100 switch"). Palmetto hereby withdraws its request.

The Company has determined that it is necessary to make the accounting entries associated with the retirement of the DMS 100 switch now in order to conclude this transaction, so that the associated accounting records can be finalized. This is particularly important in light of the fact that Palmetto was requesting the authorization to book this retirement transaction in 2008, and now 2009 has ended as well. To date, the FCC has not issued a decision regarding this matter. In order to obtain accounting certainty, the Company now withdraws the aforementioned Request for extraordinary retirement treatment, and will proceed with the retirement of the DMS 100 switch using acceptable accounting methodology.

¹ 47 C.F.R. § 32.2000(g)(5).

Accordingly, Palmetto Rural Telephone Cooperative respectfully withdraws the Request to effectuate an extraordinary retirement of the DMS 100 switch as described above.

Respectfully submitted,

By: 
Jason J. Dandridge,
Chief Executive Officer
Palmetto Rural Telephone Cooperative
2471 Jefferies Highway
Post Office Drawer No. 1577
Walterboro, South Carolina 29488
843-538-2020

HJD/ktc
Enclosures

cc: Mr. Daniel Ball, Pricing Policy Division, Wireline Competition Bureau
Ms. Sherry Herauf, Pricing Policy Division, Wireline Competition Bureau
Mr. John Hunter, Pricing Policy Division, Wireline Competition Bureau
South Carolina Public Service Commission
South Carolina Office of Regulatory Staff
*All copies provided via overnight mail delivery



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February 22, 2010

Via Overnight Mail

C. Dukes Scott
Executive Director
South Carolina Office of Regulatory Staff
1441 Main Street, Suite No. 300
Columbia, South Carolina 29201-2849

**Re: Petition of Palmetto Rural Telephone Cooperative for
Commission Approval for Extraordinary Retirement Pursuant to
Section 32.2000(g)(4) and (g)(5)**

Dear Mr. Scott:

On behalf of Palmetto Rural Telephone Cooperative, John Staurulakis, Inc. ("JSI") respectfully submits the attached Letter to Withdraw of Jason J. Dandridge in the matter described in the above heading, to Albert Lewis, Division Chief, Pricing Policy Division. This filing is being provided to the South Carolina Public Service Commission and the South Carolina Office of Regulatory Services for informational purposes.

Please direct any inquiries or requests regarding the letter to Kenneth Cartmell (kcartmell@jsitel.com).

Sincerely,

A handwritten signature in black ink that reads 'Kenneth T. Cartmell'.

Kenneth T. Cartmell
Senior Consultant-Regulatory

KTC/mk
Attachment

cc: Charles L. A. Terreni, South Carolina Public Service Commission
Jason J. Dandridge, Palmetto Rural Telephone Cooperative

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